App F IX 4

Previous References (1941 hl)

File No 10-41
Serial Nos 65, 66, 67, 68, 69, 70, 71, 72, 125, 126

Later References

nl 10 42-67, 93, 97
nl 10-43-51+52
nl 10-42-[illegible] 119-124

GENERAL AND REVENUE SECRETARIAT.

Serial Nos Ten

Part B for hr ay 42

SUBJECT

Posting of an Accountant to Bangalore city with duty for the verification of accounts

To,

The hl Commr B [illegible]
The Comptroller
L 11275-6/28 542

Sanctions the — with
enclosures observations

Serial No

From The Jnl Commr, Orissa, Ltrs Dtd 10 AH 310/38 Dt 24-10-40.
Requests that, in the circumstances explained sanction may be accorded to adopt in the monthly Cash accounts the figures as per details available in the Concerned Registers from 1st Dec 1940.

1) It is stated that all possible efforts were made to adjust the amounts in the debt Head accounts as observed by the Comptroller in his notes of inspection held in May 1938, but full adjustment could not be effected for the reasons stated in the letter as the entries in the Concerned ledgers were not properly ~~corrected~~ made.

2) The Jnl Commr requests that sanction may be accorded to maintain the accounts with the figures available in the Concerned Registers from 1-12-40.

3) The Comptroller may perhaps be Consulted.

4) subject for orders

5) Forwarded w/c to the Comptroller for favour of remarks on the suggestions made by the Jnl Commr

B.O
Ramgarh
13 11.40 — for Law Secretary

B. No L. 98
Dt 18-11-40

ACCOUNTANT GENERAL'S OFFICE
30 SHL
14 NOV 1940
NOTE—Contn Sheet
SPECIAL SECTION

33 Dt 14/11/40
Col. AD

File No of 194 | General and Revenue Secretariat

No 365/spl dated 6-1-41

Serial No

U.O. No.339/C.LAD 2nd Jany.1941.

Returned with compliments.

7) The differences appear under the following debt heads -

		as per cash account	as per Registers	Differences
1.	Deposits	4,84,573- 8-11	3,68,210- 9-5	1,16,362-15-6
2.	Advances	3,14,593 - 0-7	2,16,501- 0-4	98,092- 0-3
3.	Stock	1490- 4-1	. .. .	1,490- 4-1
4.	Amt. under verification	48,312- 2-4	... .	48,312- 2-4

8) From the copies of monthly Cash Accounts received in this office it is seen that details for Debt Head balances are given for the first time in the monthly cash account for Jany.1935. The Balances that stood on the Subsidiary Registers on that date were taken as opening balances, the difference between these and the amount shown in the cash account till then having been shown in the accounts for Jany.1935 as amount under verification. This was then Rs.45293-14-5 It has now grown to Rs 48,312-2-4, vide item (4) above.

9) Of the present difference of Rs.1,16,362-4-6 under Deposits, a sum of Rs 98,756-4-6 relates to Lapsed Deposits, and the balance of Rs 17,606-11-0 relates to differences that have crept into accounts since Jany.1935 It is difficult to understand how records ~~of~~ and Registers relating to the years 1935 onwards cannot be traced These differences are therefore to be explained. There is however no objection to the amount relating

Serial No

to Lapsed Deposits being closed to Revenue Heads and the Debt Head being relieved to that extent.

(10) Under Advances the present differences between the Cash account and Subsidiary register figures is Rs.98092-0-3. Even in this case Subsidiary Register balances were taken as opening balances in the Cash account for Jany.1935. This huge difference has grown between then and now. If all the subsequent transactions were correctly entered in the Advance Registers and reconciled with the monthly cash accounts there is no reason why there should be such a difference. It would be dangerous to treat the differences under this head as differences under Deposits as they might be due to frauds that might have been committed. It cannot be very difficult to trace the records and registers of such recent years Audit cannot agree to the adjustment of the differences under this head in the absence of satisfactory explanation.

(11) The balance of Rs.1490-4-1 shown as outstanding in accounts under stock represents the unadjusted balance of Sanitary pipe laying materials purchased in 1935. The Municipal commissioner may be required to furnish information as to the disposal of these materials with reference to work bills and stock issues If there are differences and the materials cannot be traced, the persons in charge will have to be made responsible Audit cannot agree to this being written off in the absence of a proper investigation.

(12) Of the amount of Rs.48312-2-4 appearing as under

Note Contn. Sheet

File No

of 193

Comptroller's Office

Serial No

verification a sum of Rs.45293-14-5 relates to years prior to 1935. What this represents and what the nature of transactions included therein are, are not susceptible to any verification. This sum may therefore be adjusted as verification is stated to be not possible. It must be possible to find out what the balance of difference, viz. Rs.3018-3-11, relating to years subsequent to 1935, is made of.

M Venkatarama Rao

Comptroller

(3) Submd. If approd, the file will be sent unofficially to the Md Commr, for his remarks on the observations made by the Comptroller

9/1/41

for Law Secy)

(4) Forwarded with compliments to the Md Commr unofficially for favour of remarks on the observations of the Comptroller

9.1.41 for Law Secy

B.O.

Memo No. R. 132 dt 9-1-1941

COM.SO.N 1.000.28-3-34

(13)

No. A1- 319-33 Dated 16-1-41.

(15) Retransmitted with compliments:-

(16) A number of defalcations on the part of the officials of this Municipality were brought to light during the years 1930-to 1935. The defalcation of nearly 12,000/- by D. Rama Rao, one of the Divisional Accountants, found out in November 1935, caused a great panic. It was then found necessary to transfer a number of officials who were working in this Office from a long time. Nearly 60 to 70 % of the officials including the then Office Manager and the Head Accountant who were working in this Municipality - ever since they joined service, were suddenly - transferred to other offices one after the other. It is observed that most of them have not handed over the disposed of papers to the Records and the current papers to their successors. Besides, some records might have been lost during the course of transmission while the office was shifted in the year 1936 from the old building to the newly built one. The entries in the Account registers are incorrect and in-complete in many respects. It is therefore very difficult to know the exact situation in each case. However Verification may be ordered to be taken up, as suggested by the Comptroller. This cannot be attended to by the normal staff. Calculating at the rate of at least one month, to verify the accounts of one year, a special staff has to be employed for six months to verify the accounts for six years from 1935 to 1940. The entertainment of the recruits for the purpose will be of no use, as many complicated questions crop up for solution during the course of verification. It is therefore desirable to entrust the work of verification to two clerks in the office who have compiled the monthly cash accounts and who are well conversant with the account principles,

by giving them suitable allowance and ask them - to work outside office hours and during holidays, under the supervision of the local auditors attached to this office. This will minimise the expenditure also. Separate proposals in this behalf will be submitted for orders of Government.

17) Pending final orders in the matter on submission of a report as to the result of verification of the accounts, sanction may be kindly accorded to show the opening - balance under the debt head items as (a) as per book balance and (b) under verification separately in the monthly cash accounts.

Municipal Commissioner.
Bangalore City.

PSK

18 Solicitor The Financial Secy may perhaps be Consulted

21/1

Law Secy)

21 1 41

Fin Secy)

4577/41

U.O No FI 3716
23 JAN 194

22/1/41

22/1/41

19 I have no objection to A The papers show that the condition of accounts of this premier Municipality is very unsatisfactory It is for consideration whether the post of Head Accountant of this municipality cannot be treated as a tenure one to be filled in

Serial No

by one of the Accountants of the Comptroller's Office

20 There has also been utter lack of supervision over the work of the Accounts staff, deserving notice and disciplinary action

21 In view of the fact that the differences to be reconciled are very large, some of them being even connected with defalcation, I am not in favour of entrusting this work of reconciliation to two clerks of Municipal Office giving them some allowances but I think a separate accounts clerk from Comptroller's Office who is conversant in Municipal accounts may be deputed for this purpose for a period of 3 months

22 The proposal of the Ml Com made in para 17 supra which has been agreed to by the Fl Secy (vide para 19) may be allowed pending verification and reconciliation of the accounts under this head Debt Head Accounts by one or two clerks

23 As regards the suggestion of the Fl Secy made in para 19 supra it is submitted for orders whether the Ml Com may be further consulted.

NOTE—Contn Sheet

(Law Secy)

57.36 V 613

File No of 1940-41

General and Revenue Secretariat

Serial No.

Accountant having experience of Municipal Accounts, Rs being paid his Grade pay in the Accounts Deptt with a Staff Allowance of 20 percent of his pay.

3) The Mal Commr has requested the services of an Accounts' Clerk but the Comptroller states that the services of an Accountant is necessary to strengthen his important work.

If agreed, the Mal Commr will be asked to furnish his opinion in the matter of retaining the services of an Accountant recommended by the Comptroller for orders.

for 3) A note be drawn if approved

Law Secy) Why is

-31- for personal

Minister L.S.S.)

Hm 1/8/41.

I agree a Secretariat note asking for immediate action. The Mal Commr should pay particular attention to this work.

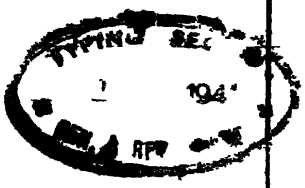
Hm 5.8.41

Hm 5/8/41

SECY LAW DEPT. 1 AUG 1941 GOVT OF MYSORE

OFFICE OF THE MINISTER FOR L. S. G & P H Date. 2-8-41 No. 7 to 5

Serial No



37) Submit with a draft letter for appl=
6/8
for
Law Secy) HW 6-8

Hm
2
8/8/41

38) Issue
HW 8 8

To the ml Commnr, Pcifs, thro PDs
No L 1291 Dt 11-8-41
Requests him to obtain & forward the opinion of the ml cl:
From the ml Commnr, Pcifs, thro PDs
No A1 319/38 Dt 2-10-41
forwards the opinion of the ml council in the matter

39) It is stated that a Senior Accountant of the Comptroller's office may be deputed for Vg Verifying the accounts, provided the Govt agree to bear the cost of such deputation

40) It is also stated that the figures as per details available in the concerned registers have been adopted as opening balance from 1-7-41, the variations between the book figures and the closing balance on 30-6-41 as per Treasury Cash accounts being shown under the heading "Differences" and that in case it is decided not to depute any accountant to Vg & Verify

NOTE—Contn Sheet

Adoption in the Cash accounts of the Rly with effect from 1-4-41 of certain figures as per details available in the various Registers"

File No of 194 0.

Serial No

Secretary

(3)
Submitted with a draft letter for approval
Laur seen
for approval
HM 17-2

II Member)

Hm 2-2-41.

8133

21.2

Hm 2-2-41

To the Rly Comm, Ottawa, thro' Post
No L 64 28 Dt 27-2-41
Conveys the approval in principle to the proposal to accept in the Cash accounts the figures as per details available in the various Registers relating to the debit head accounts, from 1-12-1940 and requests to furnish his opinion on the other points.

From the Rly Comm, Ottawa, thro' Post
No H. 319/38 Dt 15-5-41.
It furnishes the information called for. It is stated that necessary action has been taken to maintain the accounts in the Rly office on a satisfactory basis & that it is not necessary in the present conditions to treat the Post of the Head Accountant

2168 / 5784 (6)

General and Revenue Secretariat | File No | of 194 | [App F III-2

Serial No.	
	1) In the mil office as a temporary one to be filled up by one of the Accountants of the Comptroller's office.
	2) It is also requested that an Accounts clerk of the Comptroller's office may be deputed for a period of six months to verify the accounts from the year 1935 as it may not be possible for one Lang to complete the work within 2 months
	3) submitted with a draft letter for approval
	Law secy) submitted 22-5
	Hon 23/5/41
	4) Done 23-5
	To the Comptroller No L8510 Dt 26-5-41 Calls for some information from the Comptroller No 263 Estt. Dt 29-7-41
	5) It furnishes the information called for. It is reported by the Comptroller that in view of the importance of the work, the services of an Accountant in grade Rs 60-5-100 is necessary & that he has no objection to spare the services of an

8312 / 22-5-41

NOTE—Contn Sheet.

613 J 1982

File No of 1941 | General and Revenue Secretariat

Serial No.

the accounts, they may be permitted to correct with the Cash accounts the figures that are now being shown under the head "Difference" so that the accounts may be properly maintained from 1-7-41 at least.

(11) The Comptroller and the Financial Secy may perhaps be consulted.

Submit for orders respectfully 24/10

Law Secy 24/10

SEOY LAW DEPT. 25 OCT 1941 GOVT OF MYSORE

Fin Secy 24/10

Hon 31/10/41

for 31/10

31 OCT 1941

I do not know why the Municipality chose to treat the Difference as a mere nominal matter which they will drop if not required. Such Differences are known to conceal revenue collections or frauds & the higher interests of the purity & integrity of local bodies requires that the Differences shall be traced & explained when returns have to be made. Such returns are objected or the loss is made good by the officials responsible for keeping clear & correct accounts & not allowed to be shovelled over as a matter of course by clerical staff are responsible.

The job is worth doing & may bring in Revenue to the Govt and the Audit may be deputed & the Govt should impose Efficiency & Expenditure both if our clients might is not very clear to me & I would suggest its being considered when Audit is deputed, [illegible] Professional reports of Revenue which being in arrears on the Subscription Register

(8)

General and Revenue Secretariat

File No. 1982-L of 194 [App F III—2

Serial No.

The Atn proposal to show the expenses separately & for correct accounts being maintained at least till 1-7-41 pending such verification may be approved. But the municipality & the Govt. will have to cooperate with the Audit Deptt. if fruitful results are to ensue.

AD.
1-11-41

Hm
3/11/41

GEOY. LAW DEPT. 4 NOV. 1941 GOVT OF MYSORE

If approved, the Comptroller will be consulted in reply re A above.

[signature]
3/11/41

U.O. No. 283 of 6/11/41

Hm
5-11-41

LAW

...LLER'S OFFICE, BANG... 258/spl 6 NOV 1941 SPECIAL SECTION

Forwarded with compliments in reply to the Comptroller to the Govt of Mysore for favour of opinion re A supra.

By order
[signature]
Dy. Secy / Supdt
Law Deptt.
7/11/41

U.O. No 32/ELA
7 11 1941

NOTE—Contn. Sheet.

WD 08067—GPB—5,000—30-5-41

File No. of 194 | General and Revenue Secretariat

No. 211/SPL dated 18 11-41

U.O.No.263/C.LAD. dated 17th November 1941.

Returned with compliments.

The necessity and the desirability of making an earnest endeavour to reconcile the discrepancies in the Debt Head Balance of the Municipality have been already stressed in my U.O. reply to Government (wide No.365/C.LAD. dated 6-1-1941) in the file.

2. As already stated in this office letter No.263/ES. dated 29-7-1941 the work of verifying the accounts connected with the Debt Head Balances from the year 1935 and backwards if necessary is of a complicated and taxing nature involving much time and labour and the services of a senior Accountant in the grade of Rs.60-5-100, well conversant with Municipal accounts are quite necessary. The selected Accountant has to be allowed a Duty Allowance of not less than 20 percent of his grade pay in this Department in consideration of onerous nature of the duties involved. His deputation may be sanctioned for a period of six months in the first instance and the same extended if necessary for completing the work.

3. The Municipal Council's resolution dated 13th September 1941 to the effect that it has no objection to entrust the work of verification of the Debt Head Balance to a hand deputed from this office provided the cost of the appointment is borne by Government is not acceptable. It is the duty of the Municipal Council to maintain its Accounts correctly and any expenditure incurred to set right

the

Accounts Branch 2168/L (9) Bulky

+9 3005/L

Comptroller's Office | File No | of 194_

Serial No.

the irregularities therein is a proper charge on the Funds of the Municipality. The Municipality cannot therefore reasonably deny its responsibility to meet the extra cost involved. As an alternative however, the cost may be met out of the State Funds in the first instance and adjusted out of any contribution or grant due to the Municipality such as City Improvement grant etc.

M. Venkayya Naidu
Comptroller.

KR/15.

Hm 2 19/11/41

5) Unless Govt approve, the file will be submitted to the Comptroller Financial Secy with reference to para 43.

5) The Comptr's proposals at paras 2 & 3 20/11 of his Note may be approved & the Commissioner and the MC informed accordingly

Law Secy 7/11 Secy

Fin Secy WC

Hm 2 23/11/41

M. 11.41

5) I agree with the Comptroller

24/11/41

Hm 2 25/11/41.

SECY LAW DEPT 20 NOV 1941 GOVT OF MADRAS

24 NOV 1941

NOTE—Contn. Sheet.

Accounts Bangalore city mcf

3005

ML File No. of 1940-41

Comptroller's Office

Serial No.

Submitted with a draft letter for approval in accordance with the Audit views

26/11

28/11 2. The draft letter to in accordance with the opinion of the Comptroller, agreed to by the Dy Secy/11

Secy/Law

Secy/Law 29.11.41

57 May be approved

Minister L S G

29.11.41

Hon'ble Minister for L S G & P H

Date 2-12-41

No. 3281

58) The attitude of the municipality does not appear reasonable. It has to bear the expenditure and what is the position with the Govt. Please put up

Secy

to 1.12.41

Hon'ble Minister 5-12-41

59) From Secy

Submitted Being a closer examination of the Mysore City Municipal Act 1933 it is seen that sections 206(1), 207(3)

Serial No

and 224 (1) & (2) relate to the subject
Section 206(1) states that accounts of the income & expenditure of the mc funds shall be kept in accordance with the rules prescribed in this behalf
Section 207 (3) lays down that the mc cl shall pay from the mc funds such charges for the audit as may be levied upon and in the case of a Govt auditor, such charges as may be prescribed by Govt.-
section 224(1) When the Govt is informed, on complaint made or otherwise, that a mc cl has made default in performing any duty imposed on it by or under this Act, or by or under any enactment for the time being in force, the Govt, if satisfied after due enquiry that the mc cl has been guilty of the alleged default, may fix a period for the performance of that duty
Section 224(2) If the duty is not performed within the period so fixed, the Govt may appoint some person to perform it and may

NOTE—Cont Sheet

Accounts - Bangalore city Municipality

File No. 3005 L. of 1940 — General and Revenue Secretariat

Serial No

direct that the expenses of performing it, with a reasonable remuneration to the person appointed to perform it, shall be forthwith paid by the Mcl.

(b) From the above it is clear that the Bangalore city Mcl will have to bear the charges in getting the accounts right. Down with reference to para 58 supra

4/2/42 (Also Section 209 (2) Makes it incumbent on the Mcl Council to remedy "forthwith any defects or irregularities that may be pointed out by the Auditor"

(c) For orders with reference to para 58 of the note Papers the draft letter will, if approved, be modified suitably, to the effect that the office is this behalf should under the statute be borne by the Mcl.

Lawley) for 4/2/42

(d) For approval and transmission

Minister 2/2)

Hm 5.2.42 for

6.2.42

Hm 7.2.42 for

GOVT OF MYSORE 1942

OFFICE OF THE MINISTER FOR L.S.G & P.H. Date 6 FEB 42 No. 4738

Accounts - Bangalore City Water Supply

General and Revenue Secretariat — File No 3005/L of 1940-41 — [App. F III—2

Serial No

The Draft has been slightly altered & sent for approval.

Law Secy) 9/2

Hon'ble 14-2-42

72 To the Md Commr. Bcity, Two Pds no L 7529 Dy 19-2-41
Requests him to forward the opinion of the Md Cl in the matter
From the Md Commr. Bcity Two Pds no M. 319/38 Dy 31-3-42
States that the Md Cl are agreeable to meet the expenditure sanctioned by Govt, the Comptroller will be requested to depute an experienced Accountant in Md work to the city Mcp for a period of six months in the first instance: On receipt of his Council together with copies of about his pay & allowances, upon Government a draft order sanctioning the arrangement will be [illegible]

Hon'ble 9-4-42 Law Secy) 9.4.42

Hon'ble 8/4/42

GOVT LAW DEPT 1321 11 MAR 1942 GOVT OF MYSORE

SECT 1888 NOTE—Contd on page GOVT OF

Accountant Bangalore city. Mlly

File No. 5920 of 194 4 | General and Revenue Secretariat.

Serial No. Wo. 4087/15/4/42

Forwarded unopened with compliments to the Comptroller for taking action. With reference to para 69 of the rules. Points on which information is required are marked ✗ on the margin of para 69

C. L A D

B. O

for Chief Secretary to Govt
& Law department.

CONTROLLER'S OFFICE, BANGALORE
15 APR 1942
666/Sp
SPECIAL SECTION

No. 615 Sp W 45/42

U.O. No. 2627/Es 1st May 1942.

Returned with compliments.

The work in question which is of a complicated and taxing nature, requires one who has had experience of the audit of the Accounts of Municipalities. I am selecting a suitable Accountant for the purpose.

In the meanwhile, sanction of Government may be kindly accorded for the deputation of an Accountant in grade Rs.60-5-100 to the Bangalore City Municipality for the work, for 6 months in the first instance.

As previously stated in my letter No.263/Es dated 28/29-7-41 and U.O. No.263/CLAD dated 17-11-41, the selected Accountant may be allowed a D.A. of not less than 20 per cent of his grade pay in this department.

W 106 CLAD 16/4/42

2981/Es
RECEIVED ON
21 APR 1942
ESTT SECTION

SECY LAW DEPT
3895
5 MAY 1942
GOVT OF MYSORE

M Venkataya Rao
Comptroller.

5/5/42

Verification of Accounts — Bright mldg — 1939
5920

General and Revenue Secretariat — File No. 10 of 1941-42 — [App. F III-2

Serial No. 76

...with a draft G.O. for approval. The point for consideration is whether, having regard to the fact that the Engineer-in-charge of the work will be working in a dept. D.A. ... of the dept. should be allowed ... It would not be sufficient to give a ... allowance of Rs. 5/- p.m. as in the case of the accountants of the P.W.D. attached for work in the ... Mill area to the Leg. ... Law Leg.) [illegible]

SECY LAW DEPT. 41-1 ... MAY 1942 ... GOVT OF MYSORE

Fin Secy) M/C

Hon 2 9.5.42

A dust allowance (Deputation) not exceeding 10 Rs. alone need be sanctioned. 20% of the pay is the maximum referred to. No C.A. is also need be allowed. In regard to the rest I agree with the Comptroller

11.5.42 JDJ 11/5

Hon 11/5/42

...ested. ...ation 11/5

Necessary corrections have been made in the order portion of the Draft [illegible] 12/5 — The Fin Secy's opinion is incorporated in the Draft — which is for ... approval.

SECY LAW DEPT. 42-2 ... MAY 1942 ... GOVT OF MYSORE

NOTE—Cont. Sheet.

WD 0155- GPF —5,000—28-10-41

Law Secy 12/5

Posting of Accountant to Bangalore Capt
Mily Transport
& Accts

File No. 10 [illegible]/42 of 194 | General and Revenue Secretariat

Serial No

May be approved.

Minister 25/9

OFFICE OF THE MINISTER FOR L.S.G & P.H
Date 16.5.42
No. 2285

Hon 2 16/5/42

Secy 21.5.42

Secy 22.5.42

Secy

Comptr

One R.C. is in accordance with Comptr's proposals. Draft Govt letter

Sec 21/5/42

B 21/5

Secy 21/5

To The Md Commn, Brig. ~~the Dept~~
The Comptroller

No L 11275-6 dt 28-5-42.

Sanctions the deputation of an Accountant of the Comptroller's office on Rs 60-5-100 with a deputation duty allowance of Rs 10/- pm for work in the Brig mcy for a period of 6 months etc.

B.
Secy
19/6

BANGALORE CITY MUNICIPALITY

No. A1/ 319/38.

Encl Five.

MUNICIPAL OFFICES

Bangalore 24th October 1940

KL 10-44-65

From

S NARAYANA RAO, ESQ., M A (HONS.)
MUNICIPAL COMMISSIONER,
BANGALORE CITY

To

H.V. Narayana Rao, Esq., B.A., LL.B.,
SECRETARY TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE,
LAW DEPARTMENT, BANGALORE.

Sir,

In appending in the margin an extract relating to discrepancies in debt head accounts from the notes of inspection of the accounts of this Municipality conducted by the Assistant Comptroller in May 1938, I have the honour to state that attempts were made for the past 1½ years to set right these discrepancies by deputing two clerks specially for this work, with the result that lapsed deposit amounts aggregating to Rs. 12,475/- in 1120 cases relating to the years 1913-14 to 1934-35 were got adjusted to municipal funds proper and also the advanced amount of about Rs. 22,815/- in 90 cases relating to the years 1935-36 to 1937-38 were got adjusted. As the entries in the registers were incomplete and as the connected records were also not traceable, it was found not possible to take any further action in the matter. The explanations of the Head Accountant and the Deputy Accountant who were previously working in this Office and who have been now working in other

* 20 (a) The figures furnished in the plus and minus Memo of Debt head balances are not verified and no reconciliation is effected between these and the corresponding figures shown in the several registers such as Deposit register, Advance ledger, Stock register, etc., contrary to Rule 374 B, M.A.M., Part II. This is a grave omission and requires to be supplied immediately.

(b) The maintenance of accounts and registers relating to the several kinds of deposits is far from satisfactory. A difference of over a lakh of rupees has been running between the balance as shown by the several deposit registers and that shown by the Cash Account from time immemorial. Unless special action is taken to locate and adjust this heavy difference, it is not possible to verify the correctness or otherwise of the amount shown under deposits in the monthly cash accounts.

offices were therefore called for. Copies of the explanations received from (1) Mr. Devaraja Rao, Head Accountant and (2) Mr. D. Narasimha Murthy and (3) Mr. B.V. Sachidanandamurthi, Deputy Accountants, are herewith submitted. They go to show that figures under debt head items as shown in the monthly cash accounts have not been verified with those in the concerned ledgers ever since the commencement of the office, and that an attempt made in the year 1935 to set right these proved futile and that the figures as shown in the Cash Accounts - till now are not supported by the details in the concerned - ledgers. Reminders are being received from the Comptroller of late, frequently to adopt correct figures.

2. Timely action is being taken to adjust the amounts -- advanced from July 1938 onwards. It has been found quite -- impossible to reconcile the discrepancies relating to the years prior to 1938-39. These facts were placed for the consideration of the Council at their meeting held on 5th October 1940 with a proposal to adopt in the Cash accounts the figures as - per details available in the several registers relating to debt head accounts. They have approved of the proposal. A copy of the resolution as also a copy of my note dated 11th September 1940 placed before the Council is herein enclosed.

3. It may be stated in this connection, that every endeavour is being made from July 1938 to maintain accounts relating to debt heads correctly. If the discrepancies of previous years which cannot be set right at this distance of time, are removed, it would be possible to maintain accounts correctly hereafter atleast.

4. I request that, in these circumstances, Government may be kindly moved to accord sanction to adopt in the monthly cash accounts, the figures as per details available in the concerned registers from 1st December 1940.

from 1st December 1940.

I have the honour to be,

Sir,

Your most obedient servant,

Forwarded with compliments,

Honorary President.

ipal Commissioner.

Minutes of the Proceedings of the Adjourned Ordinary General ~~Council~~ meeting of the Bangalore City Municipal Council held on 5th October 1.0 at 1 P M in the Council Chamber of the City Municipal Offices, Bangalore

—

Present

Dr M Royan, M D ,
Honorary President

Messrs

1 R Venkataswami
2 N Balakrishnaiya, B A , LL B ,
3 T L Gangoji Rao
4 B R Kavetiram appa
5 Vaidyaraj D Rameswara Sa
6 S Krishnappa, B A ,
7 K M Naganna
8 B S Shamalappa Setty
9 I K Purushotham Naidu
10 D Venkataramanappa
11 B L Byanna
12 M Muniswamy
13 K Gubbaiya, B A , LL B ,
14 M Krishnaswamy Pillay
15 B M Madhava Rao, L M & S
16 M R. Narasimha Iyengar
17 V Chikkayellappa

—

Absent
Messrs

1 Belur Srinivasiengar, B A , B L ,
2 S N M Razvi
3 Singam Rangaswamappa
4 Tubagere Nanjappa
5 C,M. Garudachar, B A ,
6 P. Subbarama Chetty
7 P M Ramasarma
8 S L Mannaji Rao
9 O S. Nasarulla Sheriff, M A , LL B ,
10 B Abdur Rahmon, B A ,
11 Mirza Azizulla Beig
12. Sri R Kalyanamma

—

SUBJECT NO. 5.-

Office Note re. the discrepancies in maintaining the Accounts regarding to Debt Head items.

RESOLUTION:-

Approved

SD. M. ROYAN,
Honorary President.

"Copy"

Municipal Commissioner 25 / 6 / 1964

kaa/

Regarding the discrepancies in maintaining the accounts relating to Debt Head Items

=o=

In the notes on the inspection of the Accounts of this Office, conducted by the Assistant Comptroller in May 1938, it has been observed as follows -

20 (s) "The figures furnished in the plus and minus Memo of Debt head balances are not verified and no reconciliation is effected between these and the corresponding figures shown in the several registers such as Deposit register, Advance Register, Stock Register etc , contrary to Rule 374 B M A M Part II This is a grave omission and requires to be supplied immediately

(t) "The maintenance of accounts and registers relating to the several kinds of deposits is far from satisfactory A difference of over a lakh of rupees has been running between the balance as shown by the several Deposit registers and that shown by the Cash Account from time immemorial Unless special action is taken to locate and adjust this heavy difference, it is not possible to verify the correctness or otherwise of the amount shown under deposits in the monthly cash accounts "

Attempts were made for the past 1½ years to set right these discrepancies, by deputing clerks specially for this work, with the result that lapsed deposit amounts aggregating to Rs 12,475/- in 1120 cases relating to the years 1913-14 to1934-35 were got adjusted to municipal funds proper and also the advanced amount of about Rs. 22,815/- in 90 cases relating to the years 1935-36 to 1937-38 were got adjusted As it was found not possible to take any further action in the matter, the explanations of the Head Accountant and the Deputy Accountants who were previously working in this Office and who have been now working in other offices were called for. The explanations received from the marginally-noted

1	Mr M R Devaraja Rao, Head Accountant	officials are herein en-
2	" D S Narasimhamurthy, Deputy "	
3	" B V Sachidanandamurthy, " "	closed A perusal of

them shows that the figures under debt head items as shown in the monthly cash accounts have not been verified with those in the concerned ledgers ever since the commencement of this Office, that an attempt made in the year 1935 to set right these irregularities proved futile and that the figures in this behalf as shown in the cash accounts till now are not supported by the details in the

concerned ledgers. Reminders are being frequently received from the Comptroller to adopt correct figures No useful purpose is served by continuing these incorrect figures which are being adopted for several years past and which cannot be rectified at this distance of time Timely action is being taken to adjust the amounts advanced from July 1938 onwards.

With a view to see that the accounts under debt head items are maintained properly hereafter atleast, the closing balance, as per concerned ledgers as on 1st July 1940 may be adopted as the opening balance for the year 1940-41 as shown hereunder, subject to necessary alterations being made, if any omissions or additions are observed, on the merits of each case, after due investigation

Items	As per Cash Account Balance on 1-7-40	As per concerned ledgers Balance on 1-7-40
Sinking Fund	2,50,531 6 5	2,50,531 6 5
Sinking Fund investment.	2,40,878 8 5	2,40,878 8 5
- Deposits.	4,84,573 8 11	3,56,713 5 5
Debenture loan	20,00,000 0 0	20,00,000 0 0
- Advances	3,14,593 0 7	2,15,489 0 4
Investments	1,00,000 0 0	1,00,000 0 0
- Stock	1,490 4 1	---
- Under verification	48,312 2 4	---

This may be placed before the Council

SD S Narayana Rao,
Municipal Commissioner.
11-9-40

President with compliments.

=o=

'Copy '

S Narayanarao

MDN. MUNICIPAL COMMISSIONER 25/9

Submitted to the President, Kadur District Board, Chikmagalur

With reference to Municipal Commissioner's Letter No A1-319-38 dated 15-3-40, requiring me to go over to the Municipal Office at Bangalore City for explaining the details of action taken to adjust the amounts advanced from the Funds of the City Municipality etc , I beg to submit as follows -

It is true that I brought forward the entries in the Advance Register for three or four years commencing from 1930-1931, as this was not done during those years As per rules, this should have been done every year It is only after I took charge of Deputy Accountant's work, I brought the entries in the Register up-to-date. No body gave me charge of the correspondence connected with the advances pending then in the Register All the correspondence relating to the advances, mostly, with the Department of Public Works and the Electric Department, was being attended to by the then Head Accountant As Deputy Accountant, I was not dealing with it. As such I had no papers relating to advances made or adjustments effected Hence I could not hand over charge of any papers to my successor

The Accountant entrusted with the work of writing up Cash-book, then called Miscellaneous Accountant, was preparing and submitting monthly accounts to the Comptroller As per rules he should have prepared the accounts relating to Debt Heads with reference to monthly abstracts put up in the Advance Register, Deposit Register etc This was never being done The Deputy Accountant was never consulted with regard to the preparation of monthly accounts and never had he any knowledge as to how it was being prepared and when sent to the Comptroller If it were insisted upon as per rules to put up monthly abstracts in the advance and other Debt Head Registers for preparing monthly accounts it would have been done month after month As could be seen from the several Registers of that period, no such monthly abstracts were being insisted upon

upon in respect of any Registers of the Municipality

This is how I can explain matters even if I were to go to Bangalore City and nothing more. In spite of this if I am still required to go to that place, to explain the very facts stated above, the City Municipality will kindly permit me to draw my usual Travelling Allowance from out of its Funds as in the case of others, for my journey to that place and back

This may kindly be forwarded to the Municipal Commissioner for kind perusal.

SD B V Sachidanandamurti
Head Clerk,
Kadur District Board

17.7.1940.

=o=

'Copy '

MDN

MUNICIPAL COMMISSIONER

25 10 40

Statement showing the objections raised in the Comptroller's Inspection Notes dated 16th, 17th May 1938.

Sl No.	Nature of objections.	Reply furnished	Remarks.
1	20 (c) A sum of Rs 48,312-2-4 being the difference between the balances under debt heads as arrived at in the body of the Cash Account and as worked out in the plus and minus Memo of Debt Head Balances is stated to be under verification This difference requires to be located and reconciled early	I was Deputy Accountant only for about a year from 1-9-34 to 31-10-35 excluding a period of 12 days on P L from 2 1 35 The duty of reconciling or verification or checking, the monthly cash Account was not entrusted to me, as this work was being attended to by the Misc Accountant (Cash Acctt) and the Head Accountant	In this connection, I wish to state, however, that the verification of Debt Head Balances, is being urged upon from several years past and that sincere attempts made in this behalf by the concerned officials were futile for want of a correct opening Balance to start with
2	(s) The figures furnished in the plus and minus memo of Debt Head Balances are not verified and no reconciliation is effected between these and the corresponding figures shown in the several registers such as Deposit Register, Advance Register, Stock Register etc contrary to Rule 374 (B) M A M Part II This is a grave omission and requires to be supplied immediately		

SD D Narasimhamurti Rao
Tq Shr Magadi (on leave)
25/12/39.

=o=

'Copy '

S Narasimhaiah

MUNICIPAL COMMISSIONER

25 4 40

Folder

To

S. Narayana Rao, Esq., M.A., (Hons.)
Municipal Commissioner,
Bangalore City.

Through

The President,
Mysore District Board, Mysore.

Sir,

With reference to your letter No.Al. 319-38 dated 30th November 1939 intimating that details for Debt Head balances are not forthcoming etc., as remarked by the Asst. Comptroller during his inspection of the Municipal Office Accounts in May 1933 and asking me to go over from there and help the present staff to rectify the alleged defects in the Accounts etc., I have to state as follows:-

First of all, I beg to point out certain reflections are cast against my work in the City Municipality. I am very much sorry for this and am sure your kindself, who have justly earned a name for justice and fairplay, would not have passed such a remark had you been made fully aware of the circumstances of the case. I am convinced that after perusing the following history of the case which perhaps the present officials are not aware, you will have quite a different view of the matter.

Now, coming to the question of difference in the Debt Head balance - while comparing the Cash Accounts I found that the total of Debt Head balances as shown in the Accounts did not tally with the total of the various subsidiary registers such as Deposit Registers, Advance Registers. When I asked the previous office bearers - late Mr. M. Raghunatha Rao, Mr. D. K. Ramaswamiah and Mr. M. V. Seshagiri Rao, they told me that the difference was existing from a long time probably ever since the City and Cantonment Municipalities were separated.

With a view to reconcile the differences I made a genuine attempt and instituted a regular scrutiny of the details of the above named registers. After prolonged correspondence (which was

being dealt with by the Deputy Accountant, Accountant and Establishment Clerk etc.) many of the Advances that were outstanding against the Water supply, Electric and other departments were got adjusted and the number of items under Advances reduced to a great extent.

Similarly for the first time in the History of the Municipality, I got a Register of lapsed deposits opened wherein all the items of deposits which could not be refunded and which had been outstanding for more than 5 years were got entered and treated as lapsed and a new deposit register showing the outstanding deposits was got opened. The register may kindly be arranged to be traced and perused.

Even then there was a difference of Rs 48,312-2-4 between the Cash Account figures under Debt Head and as per details worked out in the several subsidiary registers. In spite of all efforts it was not possible to make out or locate this difference. The Auditors were consulted in the matter who suggested that this difference may be shown separately and that the balance as shown in the subsidiary registers which had been revised and brought up-to-date might be shown in the Cash Accounts and plus and minus memo with a remark that the difference was under verification. When it was pointed out to them that it could not be reconciled it was suggested that a reference may be made to Government to depute an Auditor to reconcile the Account or to write off the difference. Accordingly only the book balances were taken under the Debt Heads. This was probably in the month of March or April 1935. If the Cash Account and connected correspondence connected therewith are traced or the Personal Register of the Clerk who was compiling the Accounts are seen further light in the matter may be thrown.

As by this time I had to attend to other equally and even more important works of the Municipality viz., Budget, Finance, Loans, Administration Report etc., I was not able to pay particular attention to this item which ought to have been attended to by the Case Workers i.e., those that were directly maintaining the

Subsidiary Registers, etc. Subsequently I was transferred in March 1936.

I am also not able to understand why the subject was not perused thereafter.

In conclusion I have also to state that from your letter also it is clear that attempts made to rectify the defects by deputing two Clerks were of no avail This is due to the enormous volume of work involved and my going over there for a few days will not help them.

Therefore, I would respectfully suggest the appointment of an expert Auditor from the Comptroller's Office for at least six months and see if the Accounts can be reconciled by giving him all assistance from office and then write off the Accounts, the difference, if it is found that he also is unable to reconcile the same

I am ever ready and willing to render any little help that lies in my power for the improvement of the Bangalore City and its Administration which I had the proud privilege of serving devotedly for 14 years and tried in my own humble way for its betterment

I beg to remain,
Sir,
Your most obedient servant,
Sd/- M R Devaraja Rao,
Head Clerk,
District Board Office, Mysore

Memo No.C. Dis. 597/39-40 dated 13-12-1939.

Forwarded with compliments to the Municipal Commissioner, Bangalore City Municipality, for information and kind needful action with xxx reference to his letter No.A1 319/38 dated 30-11-1939.

Sd/- B S Puttaswamy,
President,
Mysore District Board.

"Copy"

S Nanjappa
Municipal Commissioner
AM

25/12/39

Appendix F G—1]

SUBJECT

Section ml

File No 10-41

Serial No 67 66

Diary No of letter replied to

No 16426

To The ml Commissr, Bldg, Thoppur

General and Revenue Secretariat

( )

the *19*

Sir,

Date of issue 27th Febr. '41

319

Signed by Mr A. Arunachalam

with reference to the correspondence ending with his letter No A1 310/38 D) 24-10-40 16-1-41 (1) requesting that the proposal to adopt in the cash accounts the figures as per details available in the several registers relating to debt head accounts, from 1-12-40 & (2) to entrust the work of verification to two clerks of the city ml office by giving them suitable allowance

List of enclosures

Copied by

Examined by

WD 086—GPB—40 000—30 7 40

I am directed to convey the approval
of Govt to the proposal in item
no 1 above.

As regards item no 2, Govt
are not in favour of entrusting
this work to two clerks of the
city mill office, in view of the fact
that the differences to be reconciled
are very large, some of them being
also connected with allocations of the
Pleasure Fund. Govt consider it necessary to depute
an accounts clerk from the Comptroller's
office who is conversant with mill accounts
to undertake the above temporary
for a period of 3 months.

~~Govt also Considered that Arch~~
~~this was also brought to the notice~~ Govt also take this opportunity to draw
~~Govt~~ attention that the Condition of the accounts
of the city mills is very unsatisfactory
~~Govt Considers~~ and that the question of treating
~~Govt Considers~~ the Post
of the Head Accountant of the
City mills ~~Comptroller transferred~~

G R. S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

as a temme one to be filled in by one of the Accountants of the Comptroller's office maybe certainly considered.

I am ~~Sir~~ to ~~request you to kindly forward~~ your opinion on the matter

I have etc

~~Sir~~ Secy to Comm

Law Deptt

17/2

that you considered drews on the above two points maybe forwarded to us very early

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat.

No L 6428

Dated, Bangalore, 24 February, 1941.

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore.
Law Department.

To

The Municipal Commissioner,
Bangalore City Municipality,
Through the President,
City Municipal Council, Bangalore.

S i r,

With reference to the correspondence ending with your Un-official No.A.1.319/38 dated 16th January 1941 requesting that (1) the proposal to adopt in the cash accounts the figures as per details available in the several registers relating to the debt head accounts, from 1st December 1940 and (2) to entrust the work of verification to two Clerks of the City Municipal Office by giving them suitable allowance etc, I am directed to convey the approval of Government to the proposal in respect of item No.1 above.

As regards item No.2, Government are not in favour of entrusting this work to two Clerks of the City Municipal Office, in view of the fact that the differences to be reconciled are very large, and some of them are also connected with the defalcations that took place in the Municipality. They therefore consider that it is necessary to depute a separate accounts Clerk from the Comptroller's office who is conversant with Municipal Accounts for the above purpose for a period of 3 months

Government also take this opportunity to observe that the condition of the accounts of the City Municipality as disclosed in this connection is very unsatisfactory and that the question of treating the post of Head Accountant of the City Municipality as a tenure one to be filled

P. T. O.

filled in by one of Accountants of the Comptroller's Office may be seriously considered.

I am to request that your considered views on the above two points may be forwarded to Government very early.

I have the honour to be,

Sir,

Your most obedient servant,

for Secretary to Government
Law Department

NDA. 2

5736
L

BANGALORE CITY MUNICIPALITY

No A1. 319/38.
Encl Three.

MUNICIPAL OFFICES
Bangalore 15th M a y 194 1

SECY LAW DEPT 15 MAY 1941

GEN & R I SECRL 20 MAY 1941 L S G BRANCH

S NARAYANA RAO ESQ M A (HONS)
MUNICIPAL COMMISSIONER
BANGALORE CITY

To

H.V. Narayana Rao, Esq , B.A , LL.B.,
SECRETARY TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE
LAW DEPARTMENT, BANGALORE

SIR,

With reference to your letter No. L. 6428 dated 27th - February 1941 in the matter of reconciling the discrepancies in the debt head accounts of this Office, I have the honour to state that arrangements have since been made for writing the classified ledgers of receipt and expenditure daily under scrutiny by the Head Accountant and that the receipts and expenditure under debt head items, as per concerned registers are being got verified at the end of each month with reference to the figures in the cash accounts and got audited promptly The correct opening balance under each item will be adopted after the accounts from the year 1935 are got verified. It does - not therefore appear to be quite necessary in the present conditions to treat the post of the Head Accountant of this Office as a tenure one to be filled in by one of the accountants of the Comptroller's Office.

2. In view of the observations made in para 2 of your letter under reply, an accounts clerk of the Comptroller's Office may be deputed for a period of six months to verify the accounts from the year 1935, as it may not be possible for one hand to complete the work within three months

TO

3. A note embodying the above facts, together with your -- letter under reply was placed before the Managing Committee and the Council. They have approved of it at their meetings held on 14th April 1941 and 18th April 1941 respectively. A copy of the note referred to above together with copies of the resolutions of the Managing Committee and the Council are herewith submitted, -- for favour of obtaining the orders of Government on the resolution of the Council.

I have the honour to be,

Sir,

Your most obedient servant,

Forwarded with compliments,

Municipal Commissioner.

Honorary President.

Encs.

ms/

NOTE REGARDING THE DISCREPANCIES IN THE DEBT HEAD ACCOUNTS

-o-

In connection with reconciling the discrepancies in the accounts relating to Debt Heads, the Secretary to Government, Law Department, has observed in his letter No. L. 6428 dated 27th February 1941, that the question of treating the post of the Head Accountant of this office as a tenure one to be filled in by one of the Accountants of the Comptroller's Office may be considered and that a separate Accounts Clerk from the -- Comptroller's Office be deputed for a period of three months to verify the accounts from the year 1935 and called for -- opinion in the matter

2 The figures under Debt Head items as shown in the -- monthly cash accounts have been verified with those in the concerned ledgers ever since the commencement of this Office In January 1935, an attempt was made to reconcile the two sets of figures. Even then, details could not be traced for -- Rs 48,312-2-4 The Government now direct that the Accounts may be got verified from the year 1935, on the basis of the figures arrived at in January 1935 The receipts and expenditure under deposits and advances as per monthly accounts are being verified with those in the concerned ledgers and also got audited since July 1940. The correct opening balance will have to be adopted after the accounts from the year 1935 are verified

3 Account matters will be all-right if arrangements are - made for writing the classified ledgers of receipt and expenditure daily under scrutiny by the Head Accountant and if the -- instructions laid down in Article 364 M A M part 2 are followed This will be done, the correspondence work now entrusted to the Head Accountant, being not increased, so that he may be able to scrutinise the accounts in detail daily

4. The appointment of an Accountant of the Comptroller's Office as the Head Accountant of this Office may not be quite necessary in the present conditions If it is done, the deserving clerks of this office who have gained sufficient experienced in Municipal matters will have no chance of promotion and the Municipality will have to pay extra cost monthly -- towards deputation allowance and conveyance allowance

If, in view of the observations made in para 2 of the Law Secretary's letter, it is found that it is not feasible to entrust the work of verification of old accounts to the - clerks of this Office, an accounts clerk of the Comptroller's Office may be deputed for the purpose, for a period of six months, as it may not be possible for one hand to complete the work within three months

This may be placed before the Municipal Council

Sd S Narayana Rao,
Municipal Commissioner

President, with compliments.

"Copy"

S. Narayana Rao

Municipal Commissioner
Dn 15 S 41

PROCEEDINGS OF THE MANAGING COMMITTEE MEETING

dated 14th April 1941.

-o-

Subject No. 9.-

Letter No. L. 6428 dated 27th February 1941 from the -- Secretary to Government, Law Department re. adopting the figures in the Cash accounts as per details available relating to the Debt head accounts and entrusting the work of verification to two clerks of the City Municipal Office. Also Municipal Commissioner's note thereon.

RESOLUTION:-

Municipal Commissioner's note is approved.

SD: K.SHAMARAJA IYENGAR,

Chairman.

"Copy"

Municipal Commissioner.

kms/

Minutes of the Proceedings of the Ordinary General Meeting of the City Municipal Council, Bangalore, held on Friday the 18th April 1941 at 8 A.M. in the Council Chamber of the City Municipal Offices, Bangalore.

—:oOo:—

Present

W. H. Hanumanthappa, Esqr.,
Honorary President.

1. Mr. V.K. Govinderajulu, B.A., B.L.
2. " N. Kesaviengar, B.A., B.L.
3. " Ramalal Thiwari
4. " L.S. Raju, M.A. (Hons), B.L.
5. " V. Venkataramanappa
6. " G. Nanjappa
7. " K. Hanumanthiah, B.A., LL.B.
8. " T. Gangadharaswamy
9. " B. Narasimhiah
10. " V. Venkataswami Chetty
11. " K. Ganga Setty
12. " K.N. Ramaswami, B.A.
13. Mr. K. Shamarajaiengar, B.A.
14. " C.N. Narasinga Rao, B.A., B.L.
15. " H.R. Guruv Reddy, B.A., LL.B.
16. " M.A. Gopalaswami Iyengar, M.A., LL.B.
17. " M.R. Honnappa, B.A., B.L.
18. " M.K. Narayana Iyengar, B.A.B.L.
19. " H.C. Suryanarayana Rao
20. " B. Subbiah, B.Sc., LL.B
21. " C.S. Nasarulla Sheriff, M.A., LL.B.
22. " Mirza M. Azizulla Beig
23. " S.N.M. Razvi
24. Dr. R M. Royan, M.B.
25. Mr. V. Chikkayallappa

Absent

1. Mr. R. Subbanna
2. " A. Madhava Iyengar, B.A.
3. Mr. Kota Kamaiah Setty
4. " A.J. Khaleel, B.A., B.L.

—.oOo.—

PROCEEDINGS OF THE MEETING OF THE MUNICIPAL COUNCIL,
BANGALORE CITY DATED 18th APRIL 1941.

-o-

Additional Subject No. 11.-

Opinion of the Managing Committee dated 14th April 1941 approving the Municipal Commissioner's note re. adopting the figures in the cash accounts as per details available relating to the -- Debt head accounts, etc.,

---

RESOLUTION:-

The Commissioner's note is approved without prejudice to the demands to reconcile the accounts.

SD: W.H. HANUMANTHAPPA,
Honorary President.

"Copy"

Municipal Commissioner.
15/5/41

kms/

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat.

No 18510/Law 2 Secretariat Dated, Bangalore, 24 May 1941

From

The Secretary to the Government of His Highness the Maharaja of Mysore.
Law Department.

To

The Comptroller to Government of Mysore,
Bangalore.

S i r,

With reference to your Un-official No.365/Spl. dated 6-1-1941 in the matter of reconciling the discrepancies in the debt head accounts of the Bangalore City Municipal Office, I am directed to forward herewith a copy of this office letter No. L.6488/41. dated 27-2-1941 to the Municipal Commissioner in the matter together with a copy of letter No.A1.312/38 dated 15-5-41 since received from the Municipal Commissioner in reply thereto and to request you to be so good as to state whether it would be possible to spare the services of an Account's Clerk, who is conversant in Municipal Accounts for a period of six months for work in the City Municipal Office for verifying the accounts from the year 1935 as stated in Para 2 of the Municipal Commissioner's letter.

The terms and the conditions on which the services of the clerk could be spared may also be kindly intimated.

I have the honour to be,
S i r,
Your most obedient servant.

Secretary to Government,
Law Department.

KR/2.

Appendix F G—1]

SUBJECT

Section 14
File No 10 – 41
Serial No 68

Diary No of letter replied to

No L 8510/Let = Govt

To The Comptroller

General and Revenue Secretariat

( )

the *19*

Sir,

Date of issue 26th May '41

With reference to your
by Hon A. Annachallu Esq
Lr no RO 365/Spl Dy 6-1-41 in
the matter of reconciling the
discrepancies in the debt
head accounts of the Bangalore
city mc office, I am directed
to forward herewith a copy
of letter no L6428/mc Dy 27-2-41
from this office
~~issued~~ to the mc Commr in the
matter together with a copy of
letter no AH 319/38 Dy 15-5-41
since received from the mc

"Q"

List of enclosures

Copied by

"R"

Examined by

In reply thereto am to request you to be so good as to state whether it would be possible to spare the services of an Accounts clerk who is conversant for a period of six months for work in the City mil office for verifying the accounts from the year 1935 as stated in para 2 of the mil Comm's letter.

The terms & the conditions on which the services of such clerk can be spared may also be kindly intimated.

I have etc

for Secy to Govt

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No. 263 ES. Bangalore, dated 28th July 1941

SEC'Y LAW DEPT From 1 JULY 1941 GOVT OF MYSORE

FE 10-41-69

M VIRARAJA URS, Esqr, B A, B L,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
BANGALORE

GEN. & REV. SECRETARIAT 1941 LEGISLATIVE BRANCH

To

H. V. Narayana Rao Esq., B.A., LL.B.,
Secretary to the Government of Mysore,
Law Department, Bangalore.

Sir,

With reference to correspondence ending with your letter No.L.8510 dated 26-5-41 in regard to reconciling the discrepancies in the debt-head accounts of the Bangalore City Municipal Office, I have the honor to state that the question has been considered by me in consultation with the Assistant Comptroller, Bangalore Local Audit Circle As the differences to be reconciled are large and as the work is of a complicated and taxing nature, a sufficiently senior official of the status of an Accountant in grade Rs.60-5-100 having experience of Municipal accounts is necessary for the purpose and I have no objection to spare one in view of the importance of the work Deputation of an Accountant in grade Rs.60-5-100 may be sanctioned for six months in the first instance and the selected Accountant may be allowed a Duty Allowance of not less than 20 per cent of his grade in the Accounts Department, in view of the onerous nature of the duties involved.

I have the honor to be,
Sir,
Your most obedient servant,

M Viraraja Urs
Comptroller

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat,

No L1291/Ex: one only *Dated Bangalore,* **August 1941.**

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore,

Law Department.

To

The Municipal Commissioner,
Bangalore City,
(Through the President).

Sir,

With reference to the correspondence ending with your letter No.A1-319/38 dated 15th May 1941 in regard to the reconciliation of the discrepancies in the debt head accounts of the City Municipal Office, I am directed to forward herewith a copy of letter No 263/Es dated 29th July 1941 received from the Comptroller, stating that the services of a sufficiently senior official of the status of an Accountant are necessary for verifying the accounts in the Municipal Offices etc , and to request you to be so good as to obtain and forward the opinion of the Municipal Council in the matter at an early date.

I am to add that this is a serious matter calling for immediate action and particular attention may be kindly be paid to this work.

I have the honor to be,
Sir,
Your most obedient servant,

(Draft) For Secretary to Government,
Law Department

SR/2/1

Appendix F G—1]

SUBJECT

Section
File No
Serial No.

Diary No of letter replied to.

No.

To

General and Revenue Secretariat

( )

the *193*

Date of issue

Signed by

List of enclosures

Copied by

Examined by

Sir,

WD 0563—GPB—30,000—6 1 39

will be in the matter at an
early date.
I am to add that as this
is a serious matter calling
for immediate action, you
should pay particular attention to this work

I have etc
for
Secretary to Board
Law Dept
6/8

BANGALORE CITY MUNICIPALITY 1939/...

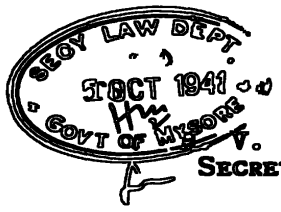
No A1.319/38 MUNICIPAL OFFICES.

Encl One. Bangalore 2nd October ... 1941

Pll 10-41-71.

From

ABDUL AZIZ KHAN, ESQ. B.A.,
MUNICIPAL COMMISSIONER.
BANGALORE CITY



To V. Narayana Rao, Esqr., B.A., LL.B.,
SECRETARY TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE,
LAW DEPARTMENT, BANGALORE.

SIR,

With reference to your letter No.L.1291 dated 11-8-1941, regarding the verification of the Debt Head accounts of this Municipality, I have the honour to state that the matter was considered by the Council at their meeting held on 13-9-1941 and that they have resolved that a senior Accountant of the Comptroller's office may be deputed for the purpose, provided the Government agree to bear the cost of such deputation. A copy of the Council resolution is herewith submitted for favour of orders of Government.

2. I may add in this connection that, as directed in para one of your letter No.L.6428 dated 27-2-1941, the figures as per details available in the concerned registers have been adopted as opening balance from 1-7-1941, the variations between the book figures and the closing balance on 30-6-1941 as per treasury cash accounts being shown under the heading "Difference". In case it is decided not to depute any accountant to verify the accounts, the Government may be kindly moved to accord sanction to omit in the cash accounts the figures that are now being shown under the head "Difference", so that the accounts may be properly maintained from 1-7-1941 at least. Kind reference is also invited to the Council resolution dated 5-10-1940, to the effect that book figures may be adopted in the treasury cash accounts, a copy of which has been submitted with my letter No. A1.319/38-39 dated 28-10-1940 (Vide para two of the

of the letter).

I have the honour to be,
S i r,
Your most obedient servant

Municipal Commissioner.

Forwarded with compliments.

Honorary President.

svs.

5/41-42.

Minutes of the Proceedings of the Ordinary General Meeting of the City Municipal Council, Bangalore, held on Saturday the 13th September 1941 at 4 P.M. in the Council Chamber of the City Municipal Offices, Bangalore.

-- oOo --

Present

W.H. Hanumanthappa, Esq., Hon. President.

1. Mr. R. Subbanna
2. " N. Kesavaiengar, B.A ,BL.
3. " Ramalal Thiwari
4. " L.S. Raju, M.A(Hons), BL.,
5. " V Venkataramanappa
6. " G. Nanjappa
7. " K. Hanymanthaah, B.A., B LL.B.
8. " T. Gangadharaswamy
9. " B. Narasimhiah
10. " V. Venkataswami Chetty
11. " K. Ganga Setty
12. " K.N. Ramaswamy, B.A.
13 " K. Shamarajaiengar, B.A.
14. " C.N. Narasinga Rao, B.A.,BL.,
15. " H.R. Guruv Reddy, B.A.,LL.B.,
16. " M.A. Gopalaswami Iyengar, M.A.,LL.B.,
17. " M.R. Honnappa, B.A.,BL.,
18. " B. Subbiah, B.Sc.,LL.B.,
19. " Kota Kamakshiah Setty
20 " O S. Nasarulla Sheriff, M.A.,LL.B.,
21. " Mirza M. Azzizulla Beig
22. " S N M. Razvi
23 " A J. Khaleel, B.A.,B.L.,
24. Dr. M. Royan, M.D.,

Absent

1. Mr. V.K. Govindarajulu,B.A.,B L.,
2, " A Madhava Iyengar,B.A.,
5. " M.K. Narayana Iyengar, B.A.,B.L.,
4. " H.C. Suryanarayana Rao
5. " V. Chikkayellappa.

-- --

-- oOo --

Bsk/

Bangalore City Municipality

-- oOo --

Proceedings of the Meeting of Council dated the 13th Septr 1941

- oOo -

Sub.No.5.-

Letter No.L.1291 dated 11-8-1941 from the Law Secretary calling for the opinion of the Council in the matter of appointing a senior Accountant of the Comptroller's office for reconciling the discrepancies in the debt head accounts of the City Municipal Offices

Resolution -

The Council has no objection to the appointment of a Senior Accountant of the Comptroller's office, provided the Government agrees to bear the cost of such appointment

Sd/- V. Hanumanthappa,
Hon President

-- oOo --

"C o p y"

Municipal Commissioner

svs

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat,

No L7529/ML10-41-72 *Dated Bangalore,* 19th **February 1942**

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore,
Law Department.

To

The Municipal Commissioner, Bangalore City,
(Through the President, Municipal Council)

Sir,

With reference to the correspondence ending with your letter No.A1-319/38, dated 2nd October 1941 in regard to the reconciliation of the discrepancies in the debt head accounts of the City Municipal Office, I am directed to state that the work of verifying the accounts connected with the Debt Head balances from the year 1935 and backward, if necessary, is of a complicated and taxing nature, involving much time and labour and the services of a Senior Accountant in the grade of Rs 60-5-100 well conversant with Municipal Accounts would therefore be necessary, the selected accountant would have to be allowed a Duty Allowance of not less than 20 per cent of his grade pay in the Accounts Department in consideration of the onerous nature of the duties involved and that the deputation will be for a period of six months.

I am to add that the resolution of the Municipal Council dated the 13th September 1941 to the effect that it has no objection to entrust the work of verification of the Debt Head Balance to a hand deputed from the Accounts Department, provided the cost of the appointment is borne by Government, cannot be accepted. Under Sections 206(1), 207(3) and 224(1) and (2) of the Mysore City Municipalities Act 1933, it is the duty of the Municipal Council to maintain its Accounts correctly and the expenditure incurred to set right the irregularities therein is a proper charge on the funds of the Municipality and the Municipal Council cannot therefore reasonably deny its responsibility to

to meet the extra cost involved.

In the light of the above facts, I am to request you to obtain and forward the further opinion of the Municipal Council in the matter to enable Government to pass necessary final orders ~~on this~~.

The matter may be treated as very urgent.

I have the honour to be,
Sir,
Your most obedient servant,

for Secretary to Government,
Law Department.

F G—1]

Section RE
File No 10-41
Serial No 72.

Diary No of letter replied to

No 17529

To

General and Revenue Secretariat

( )

the *19*

The ml Commr. Bezwada

Sir,

Date of issue 19th Febr. 42

Signed by Hn. G. Ramachandra Rao.

With reference to the correspondence ending with your letter no AH 319/38 dt 2nd October 1941 in regard to the reconciliation of the discrepancies in the debt head accounts of the city ml office, I am directed to state that the work of verifying the accounts connected with the Debt Head balances from the year 1 3

List of enclosures

Copied by

Examined by

WD 086—GPB—40 000— 30 7 40

and backwards if necessary, is
of a complicated and taxing nature
involving much time and labour
and the services of a Senior
Accountant in the Grade of
Rs 60-5-100 well conversant
with Govt accounts may be
necessary, that the selected
Accountant may have to be
allowed a Duty Allowance of not
less than 20 percent of his
pay in the Accounts Deptt in consideration
of the onerous nature of the duties
involved & that the deputation
will be for a period of six months.
in the first instance, and the
same extended if necessary for
completing the work

I am to add that the Govt Counsel
resident of the
concedes resolution dated the 13th Sept 1941
to the effect that it has no objection
to entrust the work of Verification

G R. S. App F G 3.

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

of the Debt Held Balance to a bank departed from the Accounts Dept, provided the cost of the appt is borne by Govt cannot be accepted. ~~that~~ is the duty of the Mnl el to maintain its Accounts correctly and any expenditure incurred to set right the irregularities therein is a proper charge on the funds of the Mnlp & ~~that~~ the Mnlp cannot therefor reasonably deny its responsibility to meet the extra cost involved.

under sections 206(1), 207(3) & 224(1) & (2) of the Municipalities Act 1933 ch

If ~~As an alternative however~~, required, however the cost will be met out of the State funds in the first instance and adjusted out of any contribution or Grant due to the Mnlp such as City Improvement Grant &c.

In the light of the above facts,
I am instructed to request
you to obtain and forward
further
the observations of the Govt of
India in the matter to enable
Govt to take necessary final
orders on the matter
the matter may be treated as very urgent
Immediate

for Secretary to Govt
of India

26/11

BANGALORE CITY MUNICIPALITY

5926/L

No Al.319/38.

MUNICIPAL OFFICES.

Bangalore 31st March 1942

10-41-125

From

ABDUL AZIZ KHAN, Esq., B.A.,
MUNICIPAL COMMISSIONER,
BANGALORE CITY

To

H. V. Narayana Rao, Esq., B.A., LL.B.,
SECRETARY TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE,
LAW DEPARTMENT, BANGALORE.

SIR,

With reference to your letter No.L.7529/Ml.10-41-72 dated the 19th February 1942 and the subsequent reminder dated 25-3-1942 in the matter of paying out of the Municipal funds the cost of the special establishment to be entertained to verify the accounts relating to debt heads, I have the honour to state that the Municipal Council have resolved at their meeting held on 19-3-1942, that the Municipality would bear this expenditure. A copy of the resolution is herein enclosed, as desired.

I have the honour to be,

S i r,

Your most obedient servant,

Forwarded with compliments.

K. Hanumanthaiya

Honorary President.

Municipal Commissioner.

No.23/41

Minutes of the Proceedings of the Special General Meeting of the City Municipal Council, Bangalore, held on Thursday the 19th March 1942 at 4 p.m. in the Council Chamber of the City Municipal Offices, Bangalore.

Present

K. Hanumanthaiya, Esq., B.A., LL.B.,

Hon: President.

1. Mr. Ramalal Thimari
2. " V.L. Govinderajulu, B.A., B.L.
3. " W.H. Hanumanthappa
4. " L.S. Raju, M.A. (hons.), B.L.
5. " G. Nanjappa
6. " T. Gangadharaswamy
7. " B. Narasimhiah
8. " K.N. Ramaswamy, B.A.
9. " K. Ganga Chetty
10. " V. Venkataswami Chetty
11. " K. Shamaraja Iyengar, B.A.
12. " C.N. Narasinga Rao, B.A., B.L.
13. " H.R. Guruv Reddy, B.A., LL.B.
14. Mr. Miss Kamala Ramachandriah
15. Mr. M.K. Gopalaswami Iyengar, M.A., LL.B.
16. " M.R. Hemmappa, B.A., B.L.
17. " H.C. Suryanarayana Rao
18. " R. Subbiah, B.Sc., LL.B.
19. " A.R.A. Basith
20. " H.B. Mohammad Khan
21. Dr. M. Royan, M.D.

Absent

1. Mr. R. Subbanna
2. " M. Keshavaiengar, B.A., B.L.
3. " V. Venkatasubbanappa
4. " M.K. Narayana Iyengar, B.A., B.L.
5. " O.S. Nasarulla Sheriff, M.A., LL.B.
6. " Mirza M. Azimulla Beig
7. " Kota Kamakshiah Chetty
8. " V. Chikkayellappa

PROCEEDINGS OF THE BANGALORE CITY MUNICIPAL

COUNCIL DATED

19-3-1942.

Subject No. 15.-

Letter No.L.7529/Ml.10-41 dated 19-2-1942 from the Law Secretary in the matter of deputing a Senior Accountant of the Comptroller's Office for reconciliation of the discrepancies in debt head.

Resolution:-

Passed. The Municipality will bear the cost.

Sd K. Hanumanthaiya,
Honorary President.

==oOo==

"C o p y"

Municipal Commissioner.

svs.

G R.S App F VI G-2]

SUBJECT. ..

Diary No of letter replied to

General and revenue Secretariat

( )

the *192*

Date of issue 28.5.42

Signed by

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Sec

File No. 10-41

Serial No. 126.

Proceedings of the Government of His Highness the Maharaja of Mysore

Read—

Letter no Lb 4818 dt 27-2-41 from the Secy to Govt Govt, Revs Deptt, to the Md Commnr, Bangalore city conveying the approval of Govt to the proposal to adopt in the cash accounts of the Bangalore city mcpl, the figures as per details available in the several Registers relating to the debt head accounts

~~Order Thereon—No~~

from 1-12-1940 etc.,

2) Correspondence ending with letter no. A1-319/38 "X" Dt 31-3-42 from the Accountant Comm. Police, requesting that an Accountant of the Comptroller's office may be deputed to Vizag for a period of six months to examine the accounts from the year 1935 and set right the several defects, expecting to recover the entire expenditure in this behalf being met by him

List of enclosure.

3) Correspondence ending with Lr. no. 615/Spl Dt 4-8-42 from the Comptroller stating that he would spare the services of an experienced Accountant of his office in Grade Rs 60-5-100 for his said work in the Police for a period of six months & that the

Copied by

Examined by

WD 0881—GPB—12,000—28-5-42

G. R. S. App. F. G. S.

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form.)

Accountant for selected may be allowed a Duty allowance of not less than 20 per cent of his Grade pay in the Accounts Deptt.

Order No. 1127S-6

The deputation of an Accountant of the Comptroller's office on Rs 60-5-100 with a Duty allowance not exceeding Rs 40 P.M. (in addition to his pay for work in the Posts and T. is sanctioned for a period of six months. The cost will be met out of the funds of the Posts and T. Dept.

2 The Comptroller is requested to arrange for Posting an experienced Accountant at an early date.

3 A report of progress made may be sent to Govt at the end of

WD 0962—GPB—28,500—14-8-36